

## DEALER FINANCIAL STATEMENT

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Dealership Name: **INCREDIBLE AUTO SALES**  
 Address: **1832 KING AVE WEST**  
 City, State: **BILLINGS MT**



Month: **10** Dealer Code: **MT004** Reg./Dist. **DIS**  
 Year: **06**

ASSETS				ACCT. NO.	AMOUNT	LINE NO.	LIABILITIES				ACCT. NO.	AMOUNT
CASH AND CONTRACTS					OMIT CENTS		ACCOUNTS PAYABLE					OMIT CENTS
Cash on Hand				2000	600	2	Trade Creditors				3000	-64358
Cash in Bank / Temp. Cash Investment				2020	136076	3	Vehicle Lien Payoff				3010	295032
Contracts in Transit				2030	20616	4	Customer Deposits / Prepaid Dist. Incentives				3020	7417
TOTAL CASH AND CONTRACTS LINES 2-4 INCL.					157292	5	License and Title Fees				3030	724412
RECEIVABLES						6	TOTAL ACCOUNTS PAYABLE LINES 2-5 INCL.					962503
CUSTOMER						7	ACCRUED LIABILITIES					
Service and Parts	( )			2100	87915	8	Interest				3100	18658
Vehicle	( )			2110	212187	9	Insurance				3110	
Customer Notes	( )			2120		10	Payroll				3120	2054
Lease, Rental and Service Contracts	( )			2130	841	11	Payroll Taxes / Sales Tax				3130	35602
Miscellaneous Customer	( )			2150	148566	12	Taxes - Other Than Payroll, Sales & Income				3150	
DISTRIBUTOR						13	Corporate / Income Tax				3160	
Warranty Claims - Kia	( )			2200	5817	14	Bonuses - Owners and Employees				3170	
Warranty Claims - Other	( )			2209		15	Pension Fund / Profit Sharing				3190	1193
Pre-Delivery Service - Kia	( )			2210		16	Miscellaneous Accruals / Notes Payable Short Term				3220	68505
Factory Holdback Receivable - Kia	( )			2230		17	TOTAL ACCRUED LIABILITIES LINES 8-16 INCL.					126012
Factory Holdback Receivable - Other	( )			2235		18	TOTAL ACCTS. PAYABLE & ACCRUED LIABILITIES LINE 6 AND 17					1088515
Vehicle Incentives	( )			2240	500	19	NOTES PAYABLE					
Other Distributor Receivables	( )			2250	350	20	New Vehicles and Demonstrators				3300	840457
Less: Allowance For Doubtful Accounts				2260		21	Used Vehicles				3310	1346031
NET CUST. / DIST. REC. LINES 8-21 INCL.					456176	22	Other Inventories				3320	37589
Finance and Insurance Receivables - Current				2270	23546	23	Lease Vehicles				3400	
TOTAL RECEIVABLES LINES 22-23 INCL.					479722	24	Rental Vehicles				3410	57121
INVENTORIES						25	TOTAL VEHICLES LIABILITIES LINES 20-24					2281198
* Demos - Kia				2300		26	TOTAL CURRENT LIABILITIES LINE 18 AND 25					3369713
* Demos - Other				2310		27	Reserve For Repossession and Service Contract Losses				3450	-245346
* New Vehicles - Kia	17	12		2320	656961	28	LONG TERM DEBT					
* New Vehicles - Other	5	4		2330	41504	29	Notes Pay. - Capital Loans				3500	
TOTAL NEW VEH. INV. LINES 26-29 INCL.					698465	30	Mortgages Payable				3510	
Used Vehicles - Kia	11	2		2400	180674	31	Other Notes & Contracts				3520	
Used Vehicles - Other	97	60		2405	1525821	32	Owners / Officers Notes				3530	1066836
Program Vehicles - Kia	1			2406	14304	33	TOTAL CURRENT PORTION LONG TERM DEBT (MEMO)					
Parts and Accessories - Kia				2410	127085	34	TOTAL LONG TERM DEBT LINES 29-32 INCL.					1066836
Parts and Accessories - Other				2419	17057	35	TOTAL LIABILITIES LINES 26, 27, & 34 INCL.					4191203
Tires, Gas, Oil and Grease				2430	2587	36	LIFO Reserve Inventory Adjustment				3800	
Body Shop Materials / Sublet Repairs				2450	9237	37	Used ( )				P & A 3803	
Work in Process - Labor				2470	1315	38	NET WORTH					
Non-Automotive Merchandise				2480		39	CORPORATION <input type="checkbox"/>				PROPRIETORSHIP OR PARTNERSHIP <input type="checkbox"/>	
TOTAL ALL INVENTORIES LINES 30-38					2568231	40	Capital Stock				3900	781291
OTHER CURRENT ASSETS						41	Add'l. Paid in Capital				3970	1263399
Marketable Securities				2500		42	Treasury Stock				3910	
Prepaid Expenses				2510	163387	43	Retained Earnings				3920	-2171860
TOTAL OTHER CURRENT ASSETS LINES 42-43 INCL.					163387	44	Dividends				3930	
OTHER VEHICLE ASSETS						45	NET INVESTMENT LINES 40-44 INCL.					-127170
* Lease Vehicles				2600		46	CURRENT EARNINGS BEFORE TAXES					
* Rental Vehicles	5			2610	39311	47	MO.					
TOTAL OTHER VEHICLE ASSETS LINES 46-47 INCL.					39311	48	JAN.				46	15
TOTAL CURRENT ASSETS LINES 5, 24, 40, 44 & 48					3407943	49	FEB.				65	4
FIXED ASSETS - AUTO BUSINESS ONLY						50	MAR.				46	9
DESC.	ACCT. NO.	COST	ACCUMULATED DEPRECIATION			51	APR.				46	8
LAND	2700					52	MAY				52	18
BLDG. & IMP.	2710					53	JUNE				35	8
SERV. EQUIP.	2720	110782	93920		16862	54	JULY				50	16
P & A EQUIP.	2730	1209	330		879	55	AUG.				50	17
FURN., SIGNS	2740	79803	74999		4804	56	SEP.				39	36
COMPANY VEHICLES	2750	19012	19012			57	OCT.				5	1
LEASEHOLDS	2760	317983	132199		185784	58	NOV.					
TOTAL FIXED ASSETS LINES 52-58 INCL.					528789	59	DEC.					
OTHER ASSETS						60	TOT.				91	2
Deposits on Contracts				2800		61	Estimated Income Tax					
Life Insurance - Cash Value				2810		62	Net Profit (Loss) After Taxes				3990	-447761
Notes & Accts Rec. - Officers / Owners Employee Advances				2820		63	TOTAL NET WORTH LINES 45 AND 62					-574931
Due From Finance Companies - Deferred				2840		64	TOTAL LIABILITIES & NET WORTH LINES 35, 36 AND 63					3616272
Other Non-Franchised Assets				2850		65						
TOTAL OTHER ASSETS LINES 61-65 INCL.						66						
TOTAL ASSETS LINES 49, 59 & 66						67						

## FINANCIAL SUMMARY

\$ 1048154  
 Net Working Capital Requirement

\$ 38230  
 Actual Working Capital  
 (CURRENT ASSETS LESS  
 CURRENT LIABILITIES & CURRENT  
 PORTION LONG TERM DEBT.)

\$ 299806  
 Net Cash

\$ 248657  
 Average Monthly Expense

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## TOTAL INCOME AND EXPENSE

LINE NO.	NAME OF ACCOUNT	ACCT. NO.	TOTAL DEALERSHIP				(1) NEW KIA DEPARTMENT		(2) NEW OTHER DEPARTMENT	
			MONTH	G.P. % SALES	YEAR TO DATE	G.P. % SALES	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1	TOTAL SALES		276166		9875592		120044	2077326	8134	16438
2	TOTAL GROSS PROFIT		610662	211	1766700	1789	15422	281931	476	476
3	DEPARTMENTAL SELLING EXPENSES									
4	Sales Compensation	7000	84351	381	271449	1536	1702	24138	10	295
5	Supervision Compensation	7010	14678	2404	264059	1495	1600	31497		
6	Delivery Expenses	7020								
7	Fin., Ins. & S.C. Compensation	7030	1614	264	51670	292	1071	6259		
8	Advertising - Departmental	7040	40725	6669	440365	2493	13735	79882		
9	Interest - Floor Plan	7050	-356	-58	173266	981	-107	69263		5771
10	TOTAL SELLING EXPENSES LINES 4-9 INCL.		65096	A	1200809	6797	18001	211039	10	6066
11	DEPARTMENTAL OPERATING EXPENSES									
12	Policy Adjustments	7110	720	118	2519	15				
13	Claims Adjustments	7120								
14	Demos. & Company Vehicles - Dept'l.	7140	2904	476	68272	386	480	10210		
15	Inventory Maintenance	7150	2085	341	27228	154	507	6541		
16	Personnel Training	7160	470	77	10563	60	83	915		
17	Outside Services - Departmental	7170								
18	Freight	7180	328	54	2242	13				
19	Supplies & Small Tools	7190	373	61	11513	65	50	615		
20	Laundry & Uniforms	7200	164	27	1522	9				
21	Depr.-Equip. & Vehicles-Dept'l.	7210								
22	Equip.-Maint., Repair & Rental-Dept'l.	7220	416	68	4894	28		90		
23	Miscellaneous Expenses	7230	117	19	1170	7				
24	Salaries & Wages	7250	2355	386	22916	130				
25	Clerical Salaries	7260	5317	871	63751	361	1063	11817		
26	Vacation & Time Off Pay	7270	131	21	4391	25				
27	TOTAL OPERATING EXPENSES LINES 12-26 INCL.		15380	2519	221081	1251	2183	30188		
28	TOTAL SELLING & OPER. EXPS. LINES 10 & 27		80476		1421890		20184	241227	10	6066
29	TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT			B		8048	13088%	8556%	210%	C %
30	DEPT'L PROFIT (LOSS) LINE 2 LESS LINE 28		-19410	D	844810	1952	-4762	40704	466	-5590
31	OVERHEAD EXPENSES						PRORATION OPTIONAL			
32	Rent & Equivalent	7400	18901	3095	211144	1195	2865	27533	110	1100
33	Salaries & Wages - Admin. & General	7410	5026	823	57586	327	1005	11537		
34	Owners Salaries	7420	15000	2456	45000	255	2300	6200		
35	Payroll Taxes	7430	10309	1688	119245	675	1925	18438		
36	Employee Benefits	7440	2793	457	45560	258	343	6103		
37	Pension Fund / Profit Sharing	7450								
38	Advertising - General & Institutional	7460	680	111	8480	48	84	927		
39	Stationery & Office Supplies	7470	371	61	11876	67	47	1788		
40	Data Processing Services	7480	8428	1380	61493	348	1530	9641		
41	Outside Services - General & Inst.	7490	9158	1500	162373	919	1856	32163		
42	Company Vehicles - Administration	7500								
43	Contributions	7510			15286	87		2021		
44	Dues & Subscriptions	7520			4307	24		473		
45	Telephone	7530	2330	382	30802	172	291	4121		
46	Legal & Auditing	7540	438	72	30963	175	88	4153		
47	Postage	7550	227	37	6092	34	9	539		
48	Travel & Entertainment	7560			7200	41		1092		
49	Heat, Light, Power & Water	7570	3000	491	32537	185	425	4789		
50	Furniture, Signs, Fixtures & Equipment - Maintenance, Repair & Rental	7580	677	111	30144	171	116	4374		
51	Furniture, Signs, Fixtures & Equipment - Depreciation	7590			23215	131		3627		
52	Insurance - Other Than Bldgs & Improvements	7600	5000	819	50722	287	1000	9424		2250
53	Taxes - Other Than Real Estate, Payroll & Income	7610			11570	66		2306		
54	Interest - Other Than Floor Plan & R.E. Mortgage	7620	242	40	99187	561				
55	TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		82580	E	106458	26026	13884	151249	110	3350
56	TOTAL EXPENSES LINES 28 & 55		163056	F	2486572	G	34068	392476	120	9416
57	ADJUSTED DEPT. PROFIT (LOSS) LINE 2 LESS LINE 56						-18646	-110545	356	-8940
58	OPERATING PROFIT (LOSS) LINE 2 LESS LINE 56		-101990	H	-719872	I	TOTAL PERSONNEL EXPENSES			
59	NET ADDITIONS OR DEDUCTIONS PG. 2 LINE 76		16078	2633	272109	1540				
60	NET PROFIT (LOSS) BEFORE BONUS		-85912	J	-447763	K				
61	BONUSES-EMPLOYEES (BRACKET IF CREDIT)	7700								
62	BONUSES-OWNERS (BRACKET IF CREDIT)	7710								
63	NET PROFIT (LOSS) BEFORE TAXES		-85912	L	-447763	M				
64	ESTIMATED INCOME TAXES	7800	(1)	-0	(2)	-0				
65	NET PROFIT (LOSS) AFTER TAXES		-85911	N	-447761	O				
66							LINES 4, 5, 7, 24, 25, 26, 33, 35, 36 & 37			
67	ADDITIONS TO INCOME						DEDUCTIONS FROM INCOME			
68	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE		
69	Cash Discounts Earned	8000	54	688	Cash Discounts Allowed	8100				
70	Interest Earned	8010			Adj. For Doubtful Accounts	8120				
71	Bad Debts Recovered	8020			Other Deductions	8140	44	9987		
72	Other Income	8040	16289	286415	Lease Expenses	8150				
73	Lease Income	8050			Rental Expenses	8160	221	5007		
74	Rental Income	8060								
75										
76	TOTAL ADDITIONS LINES 69-75 INCL.		16343	287103	TOTAL DEDUCTIONS LINES 69-75 INCL.		265	14994		

## TOTAL INCOME AND EXPENSE

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LINE NO.	NAME OF ACCOUNT	ACCT. NO.	(3) USED VEHICLE DEPARTMENT		(4) SERVICE DEPARTMENT		(5) BODY SHOP DEPARTMENT		(6) PARTS & ACCESS. DEPARTMENT	
			MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1	TOTAL SALES		80174	6972683	31505	348822			36309	460323
2	TOTAL GROSS PROFIT		20324	1157811	13729	186610			11115	139872
3	DEPARTMENTAL SELLING EXPENSES									
4	Sales Compensation	7000	3231	195927	2442	35392			1050	15697
5	Supervision Compensation	7010	6919	159605	3759	45634			2400	27323
6	Delivery Expenses	7020								
7	Fin., Ins. & S.C. Compensation	7030	543	45411						
8	Advertising - Departmental	7040	26990	339341		15413				5729
9	Interest - Floor Plan	7050	-249	98232						
10	TOTAL SELLING EXPENSES LINES 4-9 INCL.		37434	838516	6201	96439			3450	48749
11	DEPARTMENTAL OPERATING EXPENSES									
12	Policy Adjustments	7110			720	2558				61
13	Claims Adjustments	7120								
14	Demos. & Company Vehicles - Dept'l.	7140	1554	39038	684	14184			186	4840
15	Inventory Maintenance	7150	1578	20687						
16	Personnel Training	7160		500	83	5982			304	3166
17	Outside Services - Departmental	7170								
18	Freight	7180							328	2242
19	Supplies & Small Tools	7190	103	2742	183	7620			37	536
20	Laundry & Uniforms	7200			146	1310			18	212
21	Depr.-Equip. & Vehicles-Dept'l.	7210								
22	Equip.-Maint., Repair & Rental-Dept'l.	7220		451	291	3040			125	1313
23	Miscellaneous Expenses	7230							117	1170
24	Salaries & Wages	7250		772	2355	21974				170
25	Clerical Salaries	7260	1861	25346	1595	17725			798	8863
26	Vacation & Time Off Pay	7270			131	4391				
27	TOTAL OPERATING EXPENSES LINES 12-26 INCL.		5096	89536	6188	78784			1913	22573
28	TOTAL SELLING & OPER. EXPS. LINES 10 & 27		42530	928052	12389	175223			5363	71322
29	TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT		209.26%	80.16%	90.24%	93.90%			48.25%	50.99%
30	DEPT'L. PROFIT (LOSS) LINE 2 LESS LINE 28		-22206	229759	1340	11387			5752	68550
31	OVERHEAD EXPENSES									
32	RENT & EQUIPMENT	7400	9369	119462	4298	41299			2259	21750
33	Salaries & Wages - Admin. & General	7410	1759	20190	1508	17306			754	8653
34	Owners Salaries	7420	7525	24850	3450	9300			1725	4650
35	Payroll Taxes	7430	4052	59320	2888	27658			1444	13829
36	Employee Benefits	7440	1678	25824	515	9155			257	4578
37	Pension Fund / Profit Sharing	7450								
38	Advertising-General & Institutional	7460	247	3933	286	2940			63	680
39	Stationery & Office Supplies	7470	148	6385	140	2607			36	1096
40	Data Processing Services	7480	2622	14460	1686	13575			2590	23817
41	Outside Services - General & Inst.	7490	3980	108874	2213	14787			1109	6549
42	Company Vehicles - Administration	7500								
43	Contributions	7510		8717		3032				1516
44	Dues & Subscriptions	7520		2710		646				478
45	Telephone	7530	1383	16973	437	6139			219	3069
46	Legal & Auditing	7540	153	17467	131	6229			66	3114
47	Postage	7550	197	4662	14	494			7	397
48	Travel & Entertainment	7560		3650		1639				819
49	Heat, Light, Power & Water	7570	1619	17073	637	7183			319	3592
50	Furniture, Signs, Fixtures & Equipment - Maintenance, Repair & Rental	7580	353	15051	173	7438			35	3281
51	Furniture, Signs, Fixtures & Equipment - Depreciation	7590		6504		10256				2828
52	Ins.-Other Than Bldgs. & Improvements	7600	1750	28953	1500	6730			750	3365
53	Taxes-Other Than Real Estate, Payroll & Income	7610		4175		3459				1730
54	Interest-Other Than Floor Plan & R.E. Mortgage	7620	242	99187						
55	TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		37077	608420	19876	191872			11633	109791
56	TOTAL EXPENSES LINES 28 & 55		79607	1536472	32265	367095			16996	181113
57	ADJUSTED DEPT. PROFIT (LOSS) LINE 2 LESS LINE 56		-59283	-378661	-18536	-180485			-5881	-41241

## ANALYSIS OF OPERATIONS

LINE NO.		CURRENT MONTH			SAME MONTH AS PRIOR YEAR			CURRENT YEAR TO DATE			PRIOR YEAR TO DATE		
		UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES
61	TOTAL DOLLAR SALES		276166					9875592					
62	NEW KIA GROSS	5	15422	5.58				91	281931	2.85			
63	NEW OTHER GROSS	1	476	1.7				2	476	0			
64	USED VEHICLE GROSS	7	20324	7.36				567	1157811	11.72			
65	SERVICE GROSS		13729	4.97					186610	18.9			
66	BODY SHOP GROSS												
67	PARTS & ACCESS GROSS		11115	4.02					139872	14.2			
68	TOTAL GROSS		61066	22.11					1766700	17.89			
69	TOTAL EXPENSES		163056	59.04					2486572	25.18			
70	OPER. PROFIT (LOSS)		-10190	-3.7					-719872	-7.29			
71	NET ADDITIONS OR DEDUCTIONS		16078	5.82					272109	2.76			
72	TOTAL BONUSES												
73	NET PROFIT (LOSS) BEFORE TAXES		-85912	-3.1					-447763	-4.53			

## USED VEHICLE TRADE-IN SUMMARY

## PERSONNEL SUMMARY - USE WHOLE NUMBERS ONLY

LINE NO.		UNITS MO.	UNITS Y-T-D		NEW		USED		COMB.	P & I	SERV.	BODY SHOP	PARTS & ACCESS.	ADM.	TOTAL
74	Trade-Ins Received On:			Dealer(s)										2	2
75	Kia Car Sales			Managers / Foremen					1	1	1			1	5
76	Kia Truck Sales			Salespersons / Asst. Service Mgrs.			1	1							2
77	Other Sales			Service / Body Shop Technicians							2				2
78	LEASE ANALYSIS			Clerical							1			2	3
79	Retail Lease Units			Other			1								1
80	Retail Lease Gross			TOTAL PERSONNEL		1	2		1	1	4		1	5	15

PAGE 4 CURRENT MONTH					DEPARTMENTAL SALES GROSS PROFIT					YEAR TO DATE				
LINE NO.	UNITS	SALES	GROSS PROFIT	PER UNIT		NEW VEHICLES	ACCT. NO.	UNITS	SALES	GROSS PROFIT	PER UNIT			
1						New Vehicle - Kia Sportage - Retail	4010	8	184063	250153	127			
2						New Vehicle - Kia Rio - Retail	4030	12	179613	236901	1974			
3	2	43839	4438	2219		New Vehicle - Kia Optima - Retail	4040	14	276568	289492	2068			
4	2	54310	3443	1722		New Vehicle - Kia Sedona - Retail	4050	17	440044	358212	2107			
5	1	18000	1771	1771		New Vehicle - Kia Spectra - Retail	4060	10	175184	210382	2104			
6						New Vehicle - Kia Sorento - Retail	4070	16	458028	455202	2845			
7						New Vehicle - Kia Amanti - Retail	4080	2	54367	37481	1874			
8						New Vehicle Incentives - Kia	6099			49000	620			
9	5	116149	9652	1930		TOTAL KIA NEW VEHICLE RETAIL		79	1767867	2327812	2947			
10						FINANCE & INSURANCE KIA NEW								
11		3000	1972	394		After Market Products - Kia	4250		18523	12618	160			
12	1	895	300	300		Service Contracts New - Kia	4270	11	18008	7052	641			
13	5		3642	728		Finance Income New - Kia	6280	70		35654	509			
14						Insurance Income New - Kia	6290							
15			144	29		Adjustments F&I Service Cont. - Kia	6295			6774	86			
16		3895	5770	1154		TOTAL KIA NEW F & I			36531	48550	615			
17						New Vehicle - Kia - Fleet	4200	12	272928	600	50			
18						Cost of Sale LIFO Adjustment New - Kia	6297							
19	5	120044	15422	3084		TOTAL KIA NEW VEHICLE DEPARTMENT		91	2077326	2819313	3098			
20						OTHER FRANCHISE NEW VEHICLE DEPT.								
21	1	8134	476	476		New Vehicles - Other - Retail After Incentives	4220	2	16438	476	238			
22						New Vehicles - Other - Fleet After Incentives	4230							
23						Service Contract and F&I Inc. New - Other	4270							
24						Less: Repo Losses - New Vehicles	6299							
25						Cost of Sale LIFO Adjustment New - Other	6298							
26	1	8134	476	476		TOTAL OTHER VEHICLE DEPARTMENT		2	16438	476	238			
27	6	128178	15898	2650		TOTAL NEW VEHICLE DEPT		93	2093764	2824073	3037			
28						USED VEHICLE DEPARTMENT								
29	4	48044	11559	2890		Used Retail Vehicles - After Recon.	4300	424	5703560	1080952	2549			
30						Program Vehicles-Kia	4315	9	132512	17867	1985			
31	3	31530	13091	4364		Used Vehicles - Wholesale	4320	134	809273	-124456	-929			
32			63	9		Adjustment - Used Vehicle Inventory	6330			65180	115			
33	1	600	401	401		Service Contracts - Used	4370	308	327338	148527	482			
34	3		1639	546		Finance Income - Used	6380	387		158168	409			
35						Insurance Income - Used	6390							
36			6303	900		Adjustments F&I Service Cont. Used & Program	6395			58067	102			
37						Less: Repo Losses-Total Used	6399							
38						Cost of Sale LIFO Adjustment - Used	6397							
39	7	80174	20324	2903		TOTAL USED VEHICLE DEPARTMENT		567	6972683	1157811	2042			
40	13	208352	36222	2786		TOTAL VEHICLE DEPARTMENT		660	9066447	1440218	2182			
41						SERVICE DEPARTMENT								
42	53	6715	4660	69.4		Customer Mechanical Labor - Kia	4400	473	82543	57224	69.3			
43	31	2036	1012	49.7		Warranty Claims Mechanical Labor - Kia	4420	414	32541	21711	166.7			
44	41	1806	-636	R		Internal Mechanical Labor - Kia	4430	496	28781	58392	0.3			
45	125	10557	5036	47.7		TOTAL SERVICE LABOR-KIA	1383	143865	84774	58.9				
46	47	5147	3602	70.0		Customer Mechanical Labor - Other	4409	374	49790	34456	69.2			
47						Warranty Claims Mechanical Labor - Other	4429							
48	87	9343	4180	44.7		Internal Mechanical Labor - Other	4439	1087	127016	63035	49.6			
49	134	14490	7782	53.7		TOTAL SERVICE LABOR-OTHER	1461	176806	97491	55.1				
50						Pre-Delivery Service Labor	4440	51	3858	28597	4.1			
51			208	0.7		Labor - Unapplied Time - Mechanical	6450			2440	0.7			
52		25047	12610	50.3		TOTAL SERVICE LABOR			324529	182684	56.3			
53		6458	1119	17.3		Sublet Repairs - Mechanical	4460		24293	39261	6.2			
54	259	31505	13729	43.6		TOTAL SERVICE DEPARTMENT		2895	348822	186610	53.5			
55						PAINT & BODY SHOP DEPARTMENT								
56						Customer Body Shop Labor	4500							
57						Warranty Claims Body Shop Labor	4520							
58						Internal Body Shop Labor	4530							
59						Unapplied Time - Body Shop	6550							
60						Sublet Repairs / Body Shop Materials	4560							
61						TOTAL PAINT & BODY SHOP								
62						PARTS & ACCESSORIES								
63	47	5553	2304	41.5		P&A R.O. Cust. Mechanical - Kia	4700	454	69196	26531	38.3			
64	26	5071	1609	31.7		P&A Warranty Claims - Kia	4720	385	110497	31176	28.2			
65	40	1719	586	34.1		P&A Internal R.O. - Kia	4730	508	25849	8352	32.3			
66						P&A R.O. Cust. Body Shop - Kia	4710							
67	34	2952	1107	37.5		P&A Counter Retail - Kia	4740	394	38331	12771	33.3			
68	33	9537	2542	26.7		P&A Wholesale - Kia	4750	319	80335	19724	24.6			
69	180	24832	8148	32.8		TOTAL KIA PARTS & ACCESSORIES		2060	324208	98554	30.4			
70	39	3007	1003	33.4		P&A R.O. Cust. Mech. - Other	4709	344	32837	10457	31.8			
71						P&A Warranty Claims - Other	4729							
72	76	7031	1965	27.9		P&A R.O. Cust. Body Shop / Internal - Other	4719	1024	83206	28247	33.9			
73	24	281	114	40.6		P&A Counter Retail - Other	4749	149	5199	1489	28.6			
74	1	-158	-161	8		P&A Wholesale - Other	4759	9	-143	-233	T			
75	140	10161	2921	28.7		TOTAL OTHER P & A DEPARTMENT		1526	121099	39960	33.0			
76						P&A Inv Adj/Purch Disc Earned	6760							
77		1316	46	3.5		Tires, Gas, Oil & Grease / Non-Auto Merchandise	4770		15016	1358	9.0			
78						Cost of Sale LIFO Adjustment - P & A	6797							
79		36309	11115	30.6		TOTAL PARTS & ACCESS. DEPT. LINES 63-80, 75 DRU 78 INCL			460323	139872	30.4			
80		67814	24844	36.6		TOTAL SVC. & P & A DEPTS. LINES 81-87			809145	326482	40.3			
81		276166	61066	22.1		TOTAL ALL DEPARTMENTS LINES 40-80			9875592	1766700	17.9			